NCR-704 Issued July 1 1943

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCY
NORTH CENTRAL DIVISION

PROCEDURE FOR THE OPERATION OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS IN THE NORTH CENTRAL REGION

CONTENTS

PART I. GENERAL

The Articles of Association of County Agricultural Conservation Association, Form ACP-71, (hereinafter referred to as the "Articles" or Form ACP-71) state the purpose of the association. The articles also:

Provide for local administrative areas.
In general, provide procedure for election of committeemen and delegates.
State the eligibility requirements of committeemen and delegates.
State the terms and conditions of tenure of office of elected committeemen and association employees.
Stipulate the duties of elected committeemen and association employees.
Stipulate the conditions governing the custody and inspection of association records.
Provide procedure with respect to time and place of meeting, call and notice, quorum and voting in connection with county and community meetings.

The following provisions supplement Form ACP-71 relative to term and conditions of tenure of office of elected committeemen and association employees.

Removal from office.--1. BY THE DIRECTOR.--Any member of the county committee or of the community committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed, or, if it appears that he may be subject to such removal, may be suspended by the Director pending an investigation. The Director may also remove or suspend any member of a county or community committee, or delegate to the county convention, or employee, if such action appears to be necessary to prevent obstruction or failure or lack of requisite success of the purposes of one or more of the programs administered by the A.A.A. If any or all of the members of a county committee have been removed or suspended, the Director may name a competent person as acting chairman or acting member of the committee, as the case may be, with authority to perform all duties regularly performed by the chairman or member of the committee suspended or removed pending the outcome of the investigation or of an election to fill any vacancy.

2. BY THE STATE COMMITTEE AND COUNTY COMMITTEE.--Any member of the community committee or any secretary, treasurer or other employee of the association, who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud shall be removed by the county committee, subject to the prior approval of the State committee, or may be removed by the State committee with the prior approval of the Director. The action of any county committee to remove a member of a community committee or an employee of the association may be taken only at a meeting called for the purpose of considering such action.

The community committeeman or employee being considered for removal shall be notified of such meeting in ample time to permit attendance at such meeting and such committeeman or employee shall be entitled to appear at such meeting and discuss any evidence considered by the county committee.

In case of a change in the status of a county or community committeeman, secretary, or treasurer, as reported on Forms ACP-81 and ACP-82, such change shall be immediately reported to the State office.

The following provisions supplement Form ACP-71 relative to custody and inspection of county association records.

Exhibition in Court.-- In no instance shall a committeeman or employee of the association or any other person take association books, records, or documents into court or permit them to be taken into court or testify concerning association matters without first receiving specific authorization in writing or by telegram from the State committee.

If any attempt is made to compel the production, without the permission which may be given by the State committee, of any agricultural conservation association record or testimony concerning it, in any court or before any administrative body, notice of such attempt should immediately be forwarded to the State committee. The State committee, in turn will immediately bring the text of the Departmental Regulations (Section 1533 of the Regulations of the United States Department of Agriculture) to the attention of the officer bearing the summons or subpoena, and if he insists thereafter on serving such summons or subpoena, said regulations should be brought to the attention of the court or administrative body and request made that it postpone action in the matter of the production of the record or testimony until the United States Attorney is afforded an opportunity to appear and defend the interests of the Federal Government. Care should be taken to inform the court and the persons who desire the production of records or testimony concerning their contents that it is the policy of the Department to cooperate and be of assistance in the doing of justice in the courts, in accordance with its regulations.

The following provisions supplement Form ACP-71 relative to meetings of the county committee and the duties of the secretary to the county committee:

> Acting under the supervision of the county committee, the secretary shall keep the minutes of each meeting of the committee. Meetings shall be held as often as the need arises, but shall not be less than once a month. He shall keep records of all actions taken by the committee, the personnel employed, and wages paid to each employee, and in general perform all duties incident to the office of secretary. He shall keep all such minutes and records on file in the office of the association and such minutes and records shall be available to, and will be inspected by the auditor at the time of his visit to the association office. Copies of minutes of county committee meetings shall be furnished to the State committee upon request.

In case of any meeting called to consider the removal of a community committeeman, the secretary shall be careful to keep complete minutes of the meeting, including the vote of each committeeman on the question of removal. If the committee votes to remove a community committeeman, the secretary shall attach to the minutes of the meeting the written approval of the State committee for such removal, when the same has been received, and shall forward a copy of such minutes to the State office.

The following provisions supplement Form ACP-71 relative to duties of the county committee:

The county committee may designate an acting secretary to serve in the absence or inability to serve of the regularly selected secretary.

The county committee, with prior approval of the State committee, may also designate an assistant treasurer to serve in the absence or inability to serve of the regularly selected treasurer.

An assistant treasurer serving in the absence of the regularly selected association treasurer may perform all the duties of the treasurer except that he may not act in an official capacity as a withholding agent nor endorse a U.S. Treasury check received in connection with the monthly association expenses without first obtaining a power of attorney on Treasury Department Form 6569 permitting such endorsement. The original of such power of attorney (Treasury Department Form 6569) shall be forwarded to the North Central Division, and a signed copy retained in the association office. Copies of Treasury Department Form 6569 are available in the State office.

The county committee may exercise its own discretion in the matter of furnishing or refusing to furnish lists containing the names and addresses of county and community committeemen, but shall in no case furnish or permit to be copied the names and addresses of members of the association, except for the official work of the association or State committee, unless otherwise directed by the Director.

PART II. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY COMMITTEE

The following types of collections shall be deposited in the association bank account and shown on Form NCR-County No. 23, on line 1(c) of Form ACP-8 and in column (h) on the appropriate line of Form NCR-County No. 13.

a. Protein analysis fees or other analysis fees in connection with producers' grain. Form CL-2 or a standard receipt form, shall be issued as a receipt to each applicant for a wheat loan who pays for protein analysis.

Note: The cost of protein analysis or moisture testing in connection with CCC-owned grain stored in warehouses or CCC-owned bins shall be paid as an association expense and the amount shown in column (g), Line 18 on Form NCR-County No. 13.

b. Collections made from sale of old equipment or other property.

c. Refund of overpayments made to persons or firms listed as claimants on Forms ACP-9 and 10. In all cases where an amount is shown on line 1(c) arising from a refund of an overpayment, there must be attached to or typed in an available space on Form NCR-County No. 23 a statement explaining each collection in detail, giving the following information: (1) The name and title of the payee. In case the overpayment for services was made in connection with CCC bins and grain, this fact should be indicated; (2) The sheet number, line number, and statement number of Form ACP-9 or 10 on which claim was listed; (3) the amount paid in error and the amount of the collection; (4) the reason why the collection was made. For example, a June voucher shows a collection of $10. An explanation similar to the following shall be prepared; Payee, John J. Doe, County Committee Assistant, CCC. Sheet 5, line 3, Form ACP-10, Statement No. 42-2, February; $10 excess payment made and $10 collected. Error was discovered on Form NCR-County No. 12 showing that John J. Doe did not perform services on February 7 and 8 as shown on Form ACP-10 for February, 1942.

d. Other collections.

(1) Any refund received by the county committee in connection with purchases, the amount of which has been included in column (g), Line 16, of a previous Form NCR-County No. 13, will be shown in column (h), Line 2, of the current form NCR-County No. 13 and on Form NCR-County No. 23.

(2) Any refund received by the county committee in connection with purchases, the amount of which has been included in column (g), lines 17 or 18 of a previous Form NCR-County No. 13 will be shown in column (h), line 8 of the current Form NCR-County No. 13 and on Form NCR-County No. 23. An example of such a refund is the receipt by the treasurer of the amount of deposit made by the association for fumigant barrels. For funds received from borrowers in payment for fumigating services enter in column (h) line 1 the amount of such collection that represents payment for services and travel expense of the county association who fumigated the grain - and enter in column (h) line 8, the amount of such collection that represents payment for fumigant furnished by the association.

(3) Any refund received in connection with purchases, the amount of which has been included in column (g), Line 19, of a previous Form NCR-County No. 13, will be shown in column (h), line 1.

CROP INSURANCE PREMIUMS.--Crop Insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense.

FORM NCR-COUNTY NO. 23-SUMMARY OF COLLECTIONS.--This form shall be prepared in quadruplicate and all copies signed by the treasurer and by the chairman of the county committee. The original shall be attached to the original Form ACP-8; the first copy shall be attached to the copy of Form ACP-8a retained in the State office; the second copy shall be forwarded by the State office to the North Central Division; and the third copy shall be attached to the copy of Form ACP-8a retained in the association office. This form will show the breakdown of the total amount of collections made during the month shown in line 1 (c) of Form ACP-8.

PART III. PERSONAL SERVICES AND TRAVEL

Personal Services. The State committee will determine the maximum rates of pay which may be paid by the various county committees in the State within limits provided by the Director. Provision should be made for payment only under such of the following titles as are applicable in the county: (1) County committeeman; (2) County committee assistant (Field employees entitled to travel reimbursement); (3) Community committeemen; (4) Community committee assistant; (5) Chief clerk or office manager; (6) Secretary-treasurer or secretary and treasurer; (7) Office assistant; (8) Grain storage laborer; (9) Conservation materials or (C.M.) laborer; (10) County referendum committeeman; (11) Community referendum committeeman; (12) Review committeeman; (13) Delegate to county convention.

Included as county committee assistant will be personnel formerly shown under the titles, Performance Supervisor, Farm Reported Sugar, Chief of Party Farm Reporter Ground Control, Commodity Loan Inspector, Commodity Loan Supervisor, Crop Insurance Representative, Crop Insurance Adjuster, and CCC Bin Inspector. Claims for services of the RACC Representative (See A&F-43-33) shall also be included under this title. Included as community committee assistant will be personnel formerly shown under the titles of Farm Reporter, Farm Reporter Ground Control, and Field Assistant.

Claims for labor engaged by the county committee in connection with CCC bins or bin grain shall be entered under the title "Grain Storage Laborer" on Form NCR-County No. 12, and on Forms ACP-9 and 10. The entries shall be made under the symbol CCC on Form NCR-County No. 12 and in column (e) line 8, Form NCR-County No. 13.

Claims for labor engaged by the county committee in connection with the handling of conservation materials shall be entered under the title "Conservation Materials (or C.M.) Laborer" on Form NCR-County No. 12 and Forms ACP-9 and 10. The entries shall be made under the symbol "C" on Form NCR-County No. 12 and in column (e), line 2, of Form NCR-County No. 13.

The articles of Association prohibit the employment of more than three committeemen at the same time on work requiring committee action. Where it is necessary to use an alternate committeeman in connection with county or community association work not requiring committee action, the claim for such services rendered by the alternate should be certified on Forms ACP-9 and 10 under the title "County Committee Assistant" or "Community Committee Assistant" as the case may be. An alternate committeeman serving in the absence of a regular committeeman should, of course, have his time certified under the title "County Committeeman" or "Community Committeeman" as the case may be.

The county committee shall prepare and submit to the State committee a list of titles under which payment will be made for personal services and the rate proposed to be paid under each title. The rates proposed by the county committee must not exceed the maximum approved by the State committee under any title.

Travel.--1. Claims for travel reimbursement, automobile, bus, or train, may be approved by the county committee for official travel performed within the county by county committeemen, county referendum committeemen, county committee assistants, review committeemen and delegates to the county convention. Automobile mileage allowance shall not exceed 3 cents per mile.

2. Claims for official travel outside their home county by county and community committeemen and other association employees may be approved by the county committee where such travel is required by the State committee. In all cases where mileage is claimed for travel outside the county by a county or community committeeman or association employee on Forms ACP-9 or 10 there must be on file in the association office a directive from the State committee authorizing the individual to receive mileage reimbursement. The directive shall also show the date(s) and points, to and from travel authorized.

PART IV - MISCELLANEOUS

1. Contracts.-- County committees are prohibited from executing any contract in an amount of $25 or more for the life of the contract unless such contract has prior approval in writing by the State committee, and such approval shall be securely attached to the association copy of such contract. All rental arrangements for office space also require the written approval of the State committee. Normally approval will not be given by the State committee to any County committee contract in which the final date for carrying out the contract extends beyond the final date of the period for which the County committee is elected. However, if conditions warrant, the State committee may permit a County committee to sign a one or two year lease at any time during the year, provided the lease agreement contains the following thirty day cancellation clause: "It is further understood and agreed by and between the parties hereto that the County committee has the right to terminate this lease at any time during any month of the term of said lease or during any month of any renewal thereof, upon thirty days notice in writing to the lessor, said notice to be computed from the date of mailing". Any contract executed in violation of this provision shall be null and void.

2. Fees and notarial services in connection with loans. a. The cost incurred in checking the title to a commodity offered as security for a commodity loan, the costs incurred in filing or recording a chattel mortgage executed in connection with such loan or in connection with the satisfaction or release of a chattel mortgage executed in connection with any commodity loan may be claimed as an association expense on Form ACP-9. The cost of notarial fees in connection with the completion of a commodity loan may also be claimed by the association as an item of expense; but in counties where loans are of such volume that the cost of having a person in the county office qualified as a notary public is likely to be less than the amount which otherwise would be paid for notarial fees, the county committee shall have an office employee qualified as a notary and the cost of having the employee so qualified may be claimed as an item of expense. Where any person in the county office is so qualified as a notary public, borrower's loan documents and any other association documents requiring notarization must be notarized without cost to the borrower or to the association.

b. Fees and notarial services in connection with sale of CCC bins on credit may be claimed as an association expense on Form ACP-9 and if claimed shall be included in the entry in column (g) Line 18, on Form NCR-County No. 13.

c. Recording fees in connection with RACC loans should be paid by the borrower. (See A&F-43-33)

3. Insurance.--No item of expense for compensation insurance should be incurred since committeemen and employees of the association are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work. The secretary should report immediately to the State office all such accidents causing disabling injury where such accident occurred while the person was in line of duty. An association employee is not entitled to reimbursement by the county association at the same time that he is being paid by the commission. It is also necessary that the employee be in a "leave without pay" status three days prior to his being eligible to be paid by the commission.

Neither fire nor theft insurance may be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the secretary should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred, and listing the amount of the loss by objects and value.

In those counties where elevators and elevating equipment are purchased by or for the county committee and used by county committees in connection with servicing Commodity Credit Corporation grain, county committees may, with prior approval of the State committee, show as expense, premium for public liability insurance for injuries and damages sustained by other than employees of the Government and of the county committees, provided in all cases that such items of expense are shown in column (g), Line 18, on Form NCR-County No. 13.

4. Taxes. Since the county agricultural conservation association is a Federal instrumentality, it is not required or permitted to pay any State tax except State taxes borne by the association's vendors as an occupational tax or a tax for the privilege of doing business, and is exempt from Federal taxation. In the latter case the tax may be paid if the vendor insists. Although county associations are exempt from Federal taxes, the Federal tax on bus and train fare tickets should be paid. The A.A.A. has determined that it costs more to issue and handle an Exemption Certificate, Treasury Form 731 than the amount of tax involved in the short trips made by county association personnel. Any question concerning the payment of taxes should be referred to the State office.

5. Endorsement of checks forwarded to the Agricultural Adjustment Agency.--In order to prevent losses which might otherwise be sustained by the A.A.A. through improper negotiation of remittances forwarded by county committees, or State committees, or by the employees thereof, to the A.A.A. or any office or section thereof, in payment of an indebtedness to the United States, the person forwarding a remittance drawn payable to other than the Treasurer of the United States shall stamp or write on the back and at the top of the remittance, and above the endorsement of the payee, the following restrictive endorsement: "Pay to the order of the Treasurer of the United States".

6. Undelivered or lost United States Treasury payment checks.--For instructions on handling cases involving undelivered United States Treasury checks, lost United States Treasury checks, deceased or incompetent applicants' claims and refunds, see APS-County 1, issued May 24, 1941.

7. Aerial photographic reproductions.--Orders for aerial photographic reproductions shall be submitted by the purchaser directly to the North Central Division. Each order, except orders from Federal Agencies shall be accompanied by the purchaser's personal check, postal money order, or draft, in every case made payable to the order of the Treasurer of the United States. All orders shall be submitted in accordance with instructions in 42-General Letter, Instructions on Sales of Aerial Photographic Reproductions, dated April 16, 1942.

8. Mailing commodity loan samples.--The use of the penalty mailing privilege by county committees in mailing samples of corn and wheat and other grains to State offices for inspection purposes in connection with grain loans is governed by the following rules:

a. Samples of corn and wheat and other grains may be mailed under penalty label in individual packages not weighing in excess of four pounds. However, when the weight of a single package is in excess of four pounds, the fourth-class postage rate will apply, as provided by section 618 of the Postal Laws and Regulations.

b. There is no limitation on the number of individual packages not weighing in excess of four pounds which county committees may mail under penalty label in 1 day. Each package is considered a separate and distinct transaction and as such has no relation to any other package containing samples of corn or wheat. However, samples representing a particular lot of grain in excess of four pounds may not be divided into parcels weighing less than four pounds to evade payment of postage at the fourth-class rate.

c. If, for convenience, it is found desirable to mail as one package two or more individual parcels containing samples of corn or wheat, the penalty mailing privilege is available for the mailing of the package so long as the total weight is not in excess of four pounds.

d. Corn and wheat loan "Work sheets" may be enclosed with the samples mailed under penalty label by county committees.

9. Correction of county association mailing lists.--In order that the association mail may be delivered with a minimum of delay it is important that the association mailing lists should be kept current.

10. Location of county association office.--The office of an association shall be located at such place in the county as may be selected by the county committee, subject to the approval of the State committee. The location of the office as shown on Form ACP-82 shall not be changed without the prior approval of the State committee, and shall not be changed to a different town without prior approval by the Director.

11. County Association Letterheads.--No claim for printing of county association letterheads will be approved as an association expense.

12. Claims for Printing.--No expense for printing shall be incurred without prior approval in writing by the State committee.

13. Form W-4 Individual Exemption Status.--A list showing the information on Forms W-4 shall be submitted to the State office as soon as all W-4's have been executed in the county association office. The State office shall also be notified immediately of any subsequent change in status. In reporting changes in the list, the following style form may be used:

Additions or changes in Dependency Status as Shown on Form W-4

Name of Committeeman or Employee_____ County_____
Former Status_____ New Status_____ Effective 1st of _____

14. County Agricultural Conservation Association Bank Account-- The funds of the association shall be deposited in the name of the association at a bank in the same town in which the office of the association is located or in the nearest bank available that serves the community in which the association office is located. In all cases in which it is possible to do so, association bank accounts shall be maintained in banks that are members of the Federal Deposit Insurance Corporation. Insofar as is practicable any funds received by the treasurer must be deposited in the association bank account on the same day that the funds are received if the association office and the bank are located in the same town. Money received following the time of deposit on any given day may be receipted for as of the following business day.

PART V - PROCEDURE FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ASSOCIATION EXPENSE FUNDS

On the last day of each month, each person who has performed personal services or has incurred travel expense for the association shall file with the association secretary a signed copy of Form NCR-County No. 12, Monthly Certificate of Expenses for Personal Services and Travel. Each person or firm who has sold goods or services to the association for which he is entitled to payment shall file with the association secretary in duplicate a bill or invoice, except in the case of service contracts for which bills are rendered quarterly, semi-annually, or annually. Forms NCR-County No. 12, together with all bills and invoices received during the month, will be used as a basis for the preparation of claim Forms ACP-9 and 10. After all expenses have been listed on Forms ACP-9 and 10, Form ACP-8 will be prepared. When completed and properly certified, Form ACP-8, Form ACP-9, and Form ACP-10, together with supporting documents, shall be forwarded to the State office. Every association should have at least two persons familiar with expense account procedure in order that a person other than the one who prepares the voucher and related forms may check the forms before they are forwarded to the State office or may prepare the forms in the absence of the person who regularly prepares the forms. Payment will be made and association checks written on the basis of actual expenses as itemized and approved on Forms ACP-9 and 10. One copy each of Forms ACP-8a, ACP-9, and ACP-10, approved by the State committee, stamped "Return to County Association", together with Forms ACP-37 (original and one copy) if such form was required, will be returned to the county office.

The copies of Forms ACP-9 and 10 returned by the State office will be used as a basis for preparing receipt Form ACP-11. If any items on Forms ACP-9 and 10 were corrected in red ink, the corrected amounts shall be shown on Form ACP-11.

DEFINITIONS

As used herein the following terms shall have the following meanings:

Reclaim.--A claim covering part or all of an item of expense which has previously been submitted and disallowed in whole or in part and which is being resubmitted as a claim on Form ACP-9. Supplemental Claim.--A claim for personal services performed or travel expense incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such service was performed or travel expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim. Advance payment.--A claim against the association paid prior to entry and approval of the claim on Form ACP-9, or a claim for services, prior to the date such service is performed, or prior to the receipt of the miscellaneous items by the association. No claim for advance payment will be approved except as indicated herein.

Note: Rule of fractions.--Fifty-hundredths of a cent or less shall be dropped and fractions in excess of fifty-hundredths shall be considered as a whole cent.

FORM NCR-COUNTY NO. 12, MONTHLY CERTIFICATE OF EXPENSES FOR PERSONAL SERVICES AND TRAVEL

Purpose.--These forms make up the County Association payroll and will be used in the preparation of Forms ACP-9 and 10 and for the preparation of Form NCR-County No. 13, County Agricultural Conservation Association, Monthly Summary of Expenses. All days for which compensation or travel is to be claimed by a committeeman or employee for a month must be entered on Form NCR-County No. 12 prepared for the month. After Forms ACP-9 and 10 for the month have been prepared, approved and forwarded to the State office, supplemental claims shall be approved for payment by the county committee only if such supplemental claim is supported by a statement signed by the claimant, giving in detail the reason why the additional time or travel claimed was not included on the original Form NCR-County No. 12. No claim for personal service engaged by the county committee under any of the titles shown in Part III shall be paid out of association funds except claims submitted on Form NCR-County No. 12. In no instance may claims be submitted for overtime.

Preparation of payroll form.--Form NCR-County No. 12 shall be prepared by each person who performs personal services for the association. Entries should be made at the close of the day on which the services were performed. In case an employee works under more than one title both titles shall be shown on the form and the dates worked under each title shall be shown separate by use of an asterisk or other means of identification. A copy of the form may be retained by the claimant.

The name of the county, state, month and year, and the name of the claimant shall be typed in the heading of the form in the spaces provided therefor before the forms are delivered to the individual claimants. The word "Sunday" or "Legal Holiday" shall also be typed after every such date on the form. Legal Holidays recognized by the General Accounting Office are: New Year's Day, Washington's Birthday, Memorial Day, Fourth of July, Labor Day, Armistice Day, Thanksgiving Day and Christmas Day. If an employee works on a legal holiday, he will make a statement to that effect on Forn NCR-County No. 12, and the chairman or a member of the county committee shall initial such statement at the time the form is administratively approved. It is essential that the correct title or titles for services performed be entered by the claimant in the space provided therefor. Only approved titles, as shown in Part III shall be used on Form NCR-County No.12.

Each person performing services for the association shall, at the close of the day on which the services were performed, distribute the time worked, opposite the correct date, to the column(s) headed "Distribution of Time", in accordance with the symbols which have been designated to indicate the activity in connection with which the work was performed. The total of the individual entries in the symbol columns shall be entered in the "Days Worked" column. In the distribution of time to the symbol columns and the "Days Worked" column express time as 1, 7/8, 3/4, 5/8. 1/2, 3/8, 1/4, or 1/8 day only. In case of office employees the words "Annual Leave" should be entered on the line opposite the date for which annual leave is taken.

For persons authorized to receive mileage, the number of miles for use of personally owned car shall be entered in the appropriate column under mileage opposite the date of such travel. All travel other than travel in connection with CCC, RACC, WBG and WB shall be shown in the column "ACP". The total cost of bus or train tickets in connection with each activity shall be shown in the appropriate column on the line "Common Carrier Costs."

The ticket stub or receipt, showing the date of purchase, amount, and towns, from and to, of travel, shall be attached to the Form NCR-County No. 12, and forwarded with the form to the County Office.

The total "Per Diem" in connection with each activity shall be shown in the appropriate column on the line "Per Diem - Dates". The dates for which the per diem is claimed shall be shown immediately to the right of the word "Dates."

Amount entries, the number of days times the rate per day, on Form NCR-County No. 12, shall be expressed in dollars and cents. Half-cent entries shall not be used. In order that the individual entries shall equal the number of days worked times the rate per day, it will be necessary in some cases to drop the half-cent on the first entry and raise it on the second. For example, for a person working for $4.50 per day who shows 1/4 day under each of two different symbols, the first entry will be $1.12 and the second will be $1.13.

The rate per day shall be entered by the claimant in the space provided therefor. The total amount of salary and travel due the claimant and the total amount of salary chargeable to each activity symbol shall then be computed. The amounts entered for salary for the various activity symbols will be equal to the total amount of salary due the claimant for the month. The sum of the claims for salary and travel as shown on lines 1 to 31, plus any amounts shown on the Lines "Common Carrier Costs" and "Per Diem - Dates", shall be entered in the space provided for "Total Personal Services and Travel". The "Total Personal Services and Travel" entry and the total entry for the claimant on Form ACP-9 or ACP-10 must be in agreement.

Upon receipt of the signed originals of Form NCR-County No. 12 in the Association office, the entries on the forms shall be checked for correctness by the person who prepares the monthly expense account. In case the claimant has entered his time under the wrong activity symbol or has used an unauthorized symbol in a column heading, the entry or symbol shall be corrected. The correction may be made in the County Association office if full information relative to the services performed is known.

Upon completion of the check of the entries on the form, the form shall be examined by the County Committee for administrative acceptability. If the data thereon are approved by the Committee, a member of the Committee shall sign the form in the space provided for his signature.

In approving a claim against the Government, such as Form NCR-County No. 12, it is required that the Committeeman signing the form have personal knowledge of the facts in the case. The Committee shall not approve a Form NCR-County No. 12 which has not been signed by the claimant. The person who prepares the expense account shall not enter a claim for personal services and/or travel on Forms ACP-9 or 10 if Form NCR-County No. 12 has not been signed by the claimant and approved by the County Committee.

Additional requirements in cases in which Committeemen perform services for associations other than their own: In order that the State office may be able to check for any possible duplications of claims for committeemen working in counties other than their own as Review Committeemen, the secretary will forward to the State office on the last day of the month the names of Committeemen claiming time in any other county. The list shall show the name of the

Committeeman, the name of the home County, the name of each County association for which the Committeeman has worked, and dates worked in each association outside the home association. A separate Form NCR-County No. 12 must be prepared, signed, and submitted by the committeeman to each association for the days worked for such association. The same procedure shall be followed in case it is necessary for an employee to work for more than one association.

Symbols

In the distribution of time worked on Form NCR-County No. 12, entries shall be made under the appropriate activity symbol as follows:

ACP - The Agricultural Conservation Program. All claims for personal services not included under the activities listed below shall be included under the symbol ACP.

C - Conservation Materials. All claims for personal services in connection with the conservation materials or seed purchase programs performed outside of the office of the county association, not including farm visits for any reason. Such claims will include consignee claims and any other claims for personal services directly related to the receiving, inspection, unloading, sampling, testing, and distribution of materials or seeds.

Note: Claims for personal services in connection with the conservation materials or seed purchase programs while working in the office of the county association shall be included in the entries under the symbol ACP.

MQ - Marketing Quotas. Holding referenda; all work specifically in connection with execution of marketing quota forms and the determination, collection and transmittal of penalties; review committee proceedings; investigating and reporting violations.

CL - Commodity Loan Program. Preparation, review, certification, and transmittal of applications for commodity loans and related forms, and the maintenance of records pertinent thereto including storage inspection, moisture determination and other work in connection with the grain; contacting the warehouses; any other work specifically in connection with commodity loans including an estimate of that portion of time spent in contacting farmers in connection with commodity loans at the same time that contact is also made in connection with other programs.

P - Parity Payments. Expenses incident to the making of 1942 Crop parity payments and "Clean up" work on prior parity programs shall be charged to "Parity".

CI - Crop Insurance Program. Preparation, review, certification, and transmittal of crop insurance forms; all time on crop insurance supervision and crop insurance loss adjustment, collection and transmittal of premiums; any other work specifically crop insurance including an estimate of that portion of time spent in contacting farmers in connection with crop insurance at the same time that contact is also made in connection with other programs.

SU - The Sugar Program. Handling requests and preparing lists of requests for allotment, sending notices of allotments and farming practices, transmitting to growers information on practices, acreage allotments, minimum wage requirements and the child labor regulations; checking performance on farming practices, acreage allotments and special checking of child labor provisions; completing normal yield listing sheet, preparing and transmitting applications, approval of abandonment, and deficiency payments.

CCC - Commodity Credit Corporation Bins and Grain. All work in connection with Commodity Credit Corporation activities including an estimate of that portion of clerical and county committee time spent in connection with CCC activities which at the same time involves work in connection with other programs. Work strictly in connection with commodity loans shall not be included.

RACC - Making and servicing Regional Agricultural Credit Corporation Loans. All work in connection with making and servicing regional Agricultural Credit Corporation loans including time spent on such loans by the chairman of the county committee, the RACC Loan Representative (if the loan representative is a committeeman or association employee), and office assistants.

WBG - War Board - General. All War Board work for which payment has been authorized other than work in connection with contacting farmers in establishing war crop goals and in the preparation of the farm plan sheet. This will include all work and contacts in connection with rationing, construction, selective service, transportation, meat program, and similar activities.

All work in connection with contacting farmers in establishing war crop goals and work in connection with the preparation of the Farm Plan Sheet shall be included with the entry in line (1) ACP-General.

EM - Election Meetings. Time claimed in connection with the election of committeemen.

FORMS ACP-9 and ACP-10 - STATEMENT OF ADMINISTRATIVE EXPENSES

Purpose.--These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program and other programs administered by the association in the county. No item of expense shall be paid unless a claim for such expense is approved on Form ACP-9 or 10.

Form ACP-10 is to be used when there is not a sufficient amount of space on Form ACP-9 to show the names of all persons making claim for personal services and travel.

Preparation of form.--1. NUMBER OF COPIES.--Prepare Forms ACP-9 and 10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

2. Fill in the headings of Forms ACP-9 and 10 as follows:

a. Enter opposite the words "Statement no." "43-1" for the month of January, 1943, "43-2" for the month of February, etc. If, for example, a reclaim for expenses incurred during January is attached to the March statement of expense and if a supplemental claim is made in March for expenses incurred during February, separate sheets of Form ACP-9 or 10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "43-3 Reclaim" and "43-3 Suppl." respectively.

b. Enter opposite the words "Sheet no." the number of the sheet. After entries in the body of the forms have been made and verified for all Forms ACP-9 and 10, number the sheets consecutively from bottom to top. The bottom Form ACP-10 will be number 1. Forms ACP-9 shall be placed on the top of all Forms ACP-10 and shall bear the highest number. If there are sheets of Form ACP-9 or 10 covering supplemental claims or reclaims, such sheets shall be placed between the regular Form(s) ACP-9 and the highest numbered Form ACP-10 and shall be numbered the same as they were part of the current expense statement.

c. Enter opposite the words "Total sheets" the total number of sheets of Forms ACP-9 and 10. This entry should be made after all entries in the body of the form have been made and verified for all sheets for the month. Sheets of Form ACP-9 or 10 covering reclaims or supplemental claims shall be counted as part of the current voucher.

d. Enter opposite the words "Code No." the State and county code.

e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the Association.

f. Enter over the word "County" the name of the county in which the association is located.

g. Enter over the word "State" the name of the State in which the association is located.

h. Enter opposite the words "For month of" the name of the month for which expenses are claimed. If a Form ACP-9 or 10 covers a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March and listed the 10 days on the Form NCR-County No. 12 for March but received payment for only 8 days on the March expense statement, a supplemental claim for 2 days should accompany the April expense statement and the entry opposite the words "For month of" would be "March". In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of Form ACP-9, in the space provided after the words "For month of", the names of all months for which expenses are claimed; for example, "April with March Supplemental".

i. Enter after the word "Date" the date on which the form is prepared.

3. Make entries in columns 1 to 9 inclusive as follows:

Col. (1) enter the names of employees of the association who have filed NCR-County No. 12 with the secretary of the association. Do not enter the name of any committeeman or employee of the association who has not filed a signed Form NCR-County No. 12 prior to the preparation of Forms ACP-9 and 10 for the month. Such forms must also have the signed approval of a member of the county committee before the claim is entered on Form ACP-9 or 10. If any committeeman or employee does not file form NCR-County No. 12 prior to the preparation of Forms ACP-9 and 10 for the month, his claim for payment shall be entered on the next month's statement of expenses as a supplement, provided Form NCR-County No. 12 has been filed and approved by the time such statement is prepared.

Col. (2) Enter the title of the person whose name appears on the same line in column (1). The title to be entered must correspond exactly with the title indicated on the list of approved titles and rates of pay.

Col. (3) Enter opposite each title of each person the dates upon which services were performed as shown on Form NCR-County No. 12 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6". If claim is made for a fraction of a day, the fractional part of a day shall be shown in parentheses immediately after the date on which the services were performed. For example, if claim is made for 1/4 day on March 10, claim for such fractional day shall be expressed as follows: "10 (1/4)". Claim for franctional days shall be expressed as 7/8, 3/4, 5/8, 1/2, 3/8, 1/4, or 1/8 days. No fractional days less than 1/8 day will be allowed. Claim for more than 1/8 day but less than 1/4 day shall be for 1/8 day, and so forth. If a claim is submitted for work performed on a Sunday or legal holiday the secretary of the association and the chairman of the county committee shall indicate on Form ACP-9 or ACP-10 "Work was necessary and was actually performed on Sundays and holidays as indicated". If a claim is submitted for leave with pay on a legal holiday it will be necessary to enumerate the date of the legal holiday and not list the day within inclusive dates. For example, if leave with pay is taken on the Fourth of July it must be shown as follows: "July 3, 4, 5." It must not be listed as "July 3-5." If the date of the legal holiday on which leave is being taken is enumerated, as indicated above, it will not be necessary to support the expense account in which such item appears with a memorandum certifying that the employee was on leave with pay on that day. This applies only to leave taken on legal holidays.

Col. (4) Enter opposite each title of each person the total number of days for which such person is claiming payment under each title. The entry in column (4) must equal the sum of the individual entries shown in column (3).

Col. (5) Enter opposite each title of each person the rate of payment per day for such person. The rate per day under any title must not exceed the rate shown in the list of approved titles and rates of pay for each such title.

Col. (6) Enter the result obtained by multiplying the entry in column (4) by the entry in column (5).

Col. (7) Enter in the heading of column (7) immediately below the words "Auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed three cents per mile. Enter opposite each title of each person the number of miles traveled during the month for which payment is to be made as shown on Form NCR-County No. 12. No entry shall be made in column (7) unless the person has been authorized to incur expenses for travel, under the title for which travel is claimed.

In entering an individual's claim for bus or train fare on Forms ACP-9 and 10, such claim shall be shown as a separate item in column (8), preceded in column (7) by the word "Bus" or "Train" as the case may be and shall not be included with any claim for such individual shown in column (8) for automobile travel. However, the total claim for travel shall be included in the total entry in column (9).

It will be necessary for committeemen purchasing bus or train tickets in connection with association travel to pay the Federal transportation tax and include the amount of such tax with the cost for mileage on Forms ACP-9 and 10.

The total cost of the ticket shall be shown as one entry in Col. (8) and included with the total entry in Col. (9). The State office will approve for payment claims of this type for county association personnel authorized to receive mileage if the claim is properly supported by a receipt for each ticket purchased, showing date, amount, and town(s), to and from, covered by such travel.

Col. (8) Enter the result obtained by multiplying the number of miles entry in column (7) by the rate per mile shown in the heading in column (7).

Col. (9) Enter the sum of the entries in columns (6) and (8).

4. When all entries have been made add the amounts shown on each sheet of Form ACP-10 and carry the total for all sheets to the top of Form ACP-9 opposite the words "Brought Forward".

5. ENTRIES FOR MISCELLANEOUS ITEMS. Enter on Form ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.

a. Miscellaneous Claims. Claims for commercial services, equipment, office furniture, and supplies shall be entered in the name of the firm or individual selling the goods or services and who is entitled to receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, quantity, the price per unit, and the total cost. Make and serial numbers or corresponding identification must be shown for all equipment which is purchased, rented, repaired, or serviced. If the same equipment has been rented for the third consecutive month a statement explaining why such equipment has not been purchased must accompany Form ACP-9. Claims for any of the above items, other than office supplies, in amounts of $25 or more shall not be made without written approval by the State Committee.

b. Receipts in support of miscellaneous claims. Original receipts are required in support of all expenses of $1 or more which have been paid with personal funds by the treasurer, an employee, or by a member of a committee. Such receipts must be attached to the original of Form ACP-9 on which reimbursement is claimed and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of

units purchased, the cost per unit, the total cost, and the name of the person who made the purchase.

c. Bills and invoices in support of miscellaneous claims. Commercial bills or invoices are required in support of all claims of $1 or more for purchase of supplies or equipment or for commercial services. Such bills or invoices must be reasonably itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9. Bills or invoices should be presented for payment upon printed billheads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the name and address of the firm or individual in addition to the signature and title of an authorized representative of the firm or individual from whom the purchase was made. Claim for payment of an official notice or other official statement in newspapers must be supported by a copy of such notice or statement. Invoices shall be in duplicate and the copy retained in the files of the association. The person who prepares Forms ACP-9 and 10 shall indicate on the back of each invoice the activity to which the claim pertains. In case the miscellaneous claim pertains to more than one activity the proportionate part of the claim as entered under each activity on Form NCR-County No. 13 shall be shown. For example, Toll Calls: Item 18, $10.00; Item 19, $8,00.

The date on which a bill is prepared shall appear in the heading of the bill. In case services were rendered or purchases made on dates other than the date shown in the heading of the bill the date(s) services were rendered or purchase was made shall appear in the body of the bill.

Miscellaneous bills shall contain sufficient information to enable the State office to determine the exact service rendered, as illustrated by the following examples: "Corn loaded in truck from bin site No. 6, weighed, trucked to, and loaded in RR cars at Junction Center;" or "Use of truck and driver to haul corn from bin site No. 8 to RR cars at Centerville;" or "Labor and material for painting wooden bins 2 coats at bin site No. 10 at $15.00 per bin."

EXCEPTIONS: (1) Miscellaneous claims for bank charges for the month covered by Form ACP-9 may be entered on Form ACP-9 without being supported by an invoice or debit slip. No day of the month need be entered in column (1), the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to Form ACP-11".

d. Special items.

(1) BANK CHARGES should appear in the name of the bank. In such cases a bank invoice must be attached, or there must be entered on Form ACP-9 the words: "Debit slip will be attached to Form ACP-11". Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Bank charges on checks payable to the association should be treated as an association expense (if not recovered from the person tendering the check) and entered as a claim on Form ACP-9 for the applicable month. Any such charge should be paid by or recovered from the person tendering the check.

(2) POSTAGE. Since associations are authorized to use Government penalty envelopes for official matters, the association may not claim payment for the purchase of stamped envelopes or 1-cent post cards. Only a limited amount of stamps may be purchased by the association to pay parcel post, air mail postage, or special delivery charges. All claims for expenditures for postage must have been entered in the name of--

(a) The person who made the purchase from the post office (such claim must be supported by an itemized receipt from the postmaster or other representative of the post office), or

(b) The organization from which the postage was purchased, if the bill for stamps has not been paid (such claims must be supported by an itemized invoice), or

(c) The committeeman or employee of the association in cases where such person personally paid for the postage bought from some organization other than the post office (such claims must be supported by an itemized receipts signed by an officer of such organization), or

(d) The postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 411-A-b, Cotton 613-b, Cotton 521-b, 527-b, and 530-b.

(3) TELEPHONE AND TELEGRAPH.

(a) Claims for telephone service and toll calls charged to the telephone of the association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by Form ACP-9, the rental claim shall not be considered as a claim for advance payment. The association office telephone shall be listed in local telephone directories in the name of the county followed by the words "County Agricultural Conservation Association."

(b) Claims for office telephone services charged to a telephone other than a telephone listed in the name of the association will not be approved for payment.

(c) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount for any call was $1.00 or more and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, who was called, subject, and amount. The memorandum must be signed by the individual making the call and approved by a member of the county committee.

(d) Charges for telegraphic services must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram amounts to $1.00 or more, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

(4) COUPON BOOKS.--No claim shall be submitted for a coupon book unless and until all services or supplies covered by such coupon book have been received by the association.

(5) RENTAL OF EQUIPMENT, OFFICE SPACE, SAFETY DEPOSIT BOX, AND STORAGE SPACE.--All claims for rental must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current voucher.

EXCEPTIONS: Exceptions to the above rule are claims against the association for United States post office box rental, bin site rental, and safety deposit box rental. Such claims may be paid for the usual billing period and are not limited to 30 days beyond the last day of the month covered by the current voucher.

(6) EQUIPMENT SERVICE CONTRACTS. The association should require a firm supplying equipment maintenance service to agree to render the bill for service quarterly, semi-annually, or annually after the services have been rendered and thus simplify payment of charges for such services. Service contracts shall not be approved for payment on Form ACP-9 in advance of service rendered.

(7) Supplies or equipment shall not be purchased or rented from a committeeman or association employee.

6. Prepare Forms ACP-9 and ACP-10 covering <u>reclaims</u> and <u>supplemental</u> claims as follows:

a. If an item of expense has been previously submitted on Form ACP-9 or 10 and disallowed in whole or in part, it may be reclaimed on a subsequent Form ACP-9 or 10, unless the State office has indicated on Form ACP-37 that such item is not reclaimable. A separate sheet of Form ACP-9 or 10 for such months should be used for the reclaim or supplemental claim. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reasons why the reclaim is made. The original of the related Form ACP-37 must accompany the reclaim. For example, if John A. Doe worked 7 days in May a $4 per day as county committeeman and if the entry in column (3) of Form ACP-10 for May showed the 7 days upon which Mr. Doe performed service, but the entry in column (4) of Form ACP-10 showed only 5 days and the payment received was $20, a reclaim may be made as follows:

Enter in column (1), "John A. Doe;" Enter in column (2), "County Committeeman;" Enter in column (3), an explanation in the following style: "7 days claimed on May Form ACP-10 but pay was received for only 5 days;" Enter in column (4), the figure "2;" Enter in column (5), "$4;" Enter in column (6), "$8;" Enter in column (9), "$8."

b. If part of an item of expense for personal services or travel appearing on an approved Form NCR-County No. 12 used in the preparation of Form ACP-9 and 10 for a month was inadvertently omitted or if any Form NCR-County No. 12 was <u>wholly omitted</u> because it was not approved at the time, such expense shall be treated as a supplemental claim. For example, if John A. Doe certifies on his Form NCR-County No. 12 that he worked 7 days in May, but Form ACP-10 for May showed only 5 days in columns (3) and (4) and payment was

received for only 5 days, or if an item of expense was inadvertently omitted, such claims shall be submitted on a supplemental Form ACP-9 or ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on Form ACP-9 or 10. A complete explanation shall be inserted on Form ACP-9 or ACP-10 indicating the nature of the supplemental claim. See Page 17 for instructions for filling in heading and numbering Reclaim and Supplemental Sheets.

7. Add all entries in column (9) on Form ACP-9 and insert the total at the bottom of the sheet opposite the word "Total."

8. Review all entries and computations on Forms ACP-9 and 10 to insure accuracy.

9. After all entries on Forms ACP-9 and 10 have been verified, the secretary or acting secretary of the association and the chairman or vice chairman of the county committee shall sign at the bottom of Form ACP-9 (original and all copies) in the spaces provided for their signatures. If there has been a change in the office of the chairman or vice chairman or secretary since the submission of Forms ACP-9 and 10 for the previous period, the State office shall be notified of such change in order that there may be no questions concerning the certification of Form ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If Form ACP-9 is signed by the acting secretary there must be attached a statement by two members of the county committee indicating that such person is authorized to sign as acting secretary. A duly signed Form ACP-88 must be on file in the State office for such acting secretary.

FORMS ACP-11 and ACP-12 - RECEIPT SCHEDULE AND INDIVIDUAL RECEIPT

Purpose.-- Form ACP-11 or ACP-12 shall be used to obtain a receipt from all payees who receive payment for personal services, travel, supplies, rent, or equipment from the association. If for any reason it is impracticable to obtain a payee's signature on Receipt Schedule Form ACP-11, it will be necessary in lieu thereof, to obtain the payee's signature on Receipt Form ACP-12.

Preparation of Forms.-- 1. NUMBER OF COPIES.-- Prepare Form ACP-11 in duplicate. Forward the completely signed original and completely signed copy to the State office. Prepare separate sheets of Form ACP-11 for cases covering reclaims and supplemental claims. Prepare Form ACP-12 in duplicate. Attach the original Form ACP-12 to the original of the related form ACP-11 and attach the copy of Form ACP-12 to the related copy of Form ACP-11.

2. Fill in the heading of Form ACP-11 as follows:

a. Enter after the words "Receipt No." the statement number appearing on Form ACP-9 or 10 which lists the items for which receipts are to be obtained; b. Enter after the words "Code No." the State and county code; c. After the names of the payees have been typed on Forms ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No." d. Enter after the words "Total Sheets" the number of sheets of Form ACP-11 prepared for the month; e. Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the association; f. Enter over the word "County" the name of the county in which the association is located; g. Enter

over the word "State" the name of the State in which the association is located; h. Enter after the word "Date" the date on which Form ACP-11 is prepared; i. Enter in the blank space, after the words "from" and "to" respectively, the first and last day of the period covered by Form ACP-11. Such period shall be the same as that covered by Form ACP-9 or ACP-10 upon which the items were claimed.

3. Fill in the blank spaces of Form ACP-12 as follows:

a. After the words "Received of" enter the name of the treasurer of the association; b. After the words "treasurer of the" enter the name of the association; c. Enter over the word "County" the name of the county in which the association is located; d. Enter over the word "State" the name of the State in which the association is located; e. Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved Form ACP-9 or 10. For example, "eight and 23/100." In case an amount is withheld for "Withholding Tax" the amount to be shown on Form ACP-12 will be the amount of the check. This will be the amount shown in column 6 of the approved Form ACP-9 or 10 minus the Withholding Tax plus any entry in column 8. In such cases a notation shall be made by the association treasurer on the bottom of Form ACP-12; "$____ has been withheld as Withholding Tax." f. Enter after the words "during the month of" the name of the month and the year shown on the Form ACP-9 or 10 upon which the claim was listed; g. Enter over the word "Amount" the amount of payment due the payee; for example, "$8.23;" h. Enter over the word "Date" the date the Form ACP-12 was prepared; i. The payee will sign, using ink or indelible pencil, in the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or Identification."

4. NAMES AND AMOUNTS.--Starting with sheet number 1 of Form ACP-10, enter on Form ACP-11 in the same order as the names appear on Form ACP-10 the name of each person for whom a claim has been made for administrative expenses, and enter in the second column of Form ACP-11 the approved amount of expenses for such person as shown on the copies of Forms ACP-9 and 10 returned by the State office unless an amount is withheld for Withholding Tax. In case an amount is withheld for Withholding Tax the amount to be shown in the amount column on Form ACP-11 will be the amount of the check. This will be the amount shown in column 6 of the approved Form ACP-9 or 10 minus the Withholding Tax plus any entry in column 8. The amount of the Withholding Tax shall be shown in a column ruled immediately to the right of the amount column. This new column should be headed "Withholding Tax". Continue through all sheets of Forms ACP-9 and 10 until all names and amounts have been listed on Form ACP-11. Where an asterisk(*) appears opposite an amount in column 9 of Form ACP-9 or 10, enter on Form ACP-11 the amount shown on Form ACP-9 or 10 as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

5. DISBURSEMENT OF FUNDS. -- When a United States Treasury check for county association expenses is received by the treasurer of the association, he should immediately record the check number in the space provided on the approved copy of Form ACP-8a returned by the State office, deposit the check in the association account in the bank, and draw individual checks to the payee listed on the receipt schedule, Form ACP-11. Insofar as is practicable only one check should be written

to each individual or firm listed on Forms ACP-9 and 10. In the preparation of the individual checks to the payees listed on Form ACP-11, the system of numbering Forms ACP-9 and 10 should be extended to the individual checks. For example, check number one issued in connection with the January 1943 expense account would be numbered 43-1-1, the second check 43-1-2, etc., the entry being made in the space provided for the check number or above the existent check number. Checks due all payees (except payees who die, or who are absent from the county without leaving a forwarding address) shall be signed, distributed promptly, and all receipts obtained therefor.

6. SIGNATURES.

a. Checks delivered in person.-- When a check is delivered to a payee his name signed by himself using ink or indelible pencil must appear in the right-hand column of the original and copy of Form ACP-11 before the check is delivered. Care shall be exercised to make certain that the payee signs Form ACP-11 in the same style as his or her name appears in the first column of Form ACP-11 and in the same style as his or her name appears on Form ACP-9 or 10. For example, if the name on Form ACP-10 is "Agnes Doe" sign Form ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe." Signing another's name without proper authorization to Form ACP-11 or to any other approved form with intent to defraud the Government is subject to prosecution under Federal Statutes.

b. County association checks sent through the mail.--

(1) In all cases where an association check is mailed to a payee, the original and one copy of Individual Receipt Form ACP-12 shall accompany the check. The copy shall be marked "Duplicate." The check number should be typed in the upper right-hand corner of the form. The payee should be requested to sign both copies of Form ACP-12 and to return them to the treasurer.

(2) When the copies of Form ACP-12, properly signed, are returned, a notation shall be entered on Form ACP-11 in the Right-hand column in the following form: "See Form ACP-12 attached."

(3) If the payee does not return a Form ACP-12 properly signed, the canceled check may be used in lieu thereof. In all such cases the canceled check shall be securely fastened to the original Form ACP-11, and a notation shall be inserted in the right-hand column of Form ACP-11 in the following form: "Canceled Check No. _____ attached."

c. County Association check delivered to a representative of payee.--

(1) The payment of any claim for personal services or travel where a person other than the payee is authorized to receive such payment on behalf of the payee and to sign receipts therefor, there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power-of-attorney, authorizing the agent to receive the check. The agent shall sign Form ACP-11 as follows: Thomas A. Brown, by Mary Brown.

The following is a sample copy of a power-of-attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

_____194__
(Place and Date)

I hereby authorize_____to receive a check for $_____, drawn payable to me by the treasurer of the_____County Agricultural Conservation Association for services performed during ____(Month-Year)_____and to sign a receipt therefor in my behalf.

(Signed) _____

A power-of-attorney need not be required in the case of claims other than claims for personal services and travel, submitted in the name of an individual but for which the check is delievered to and receipt is signed by some other person who the treasurer knows has authority to act for the claimant. In such cases the person receiving the check for the payee will sign Form ACP-11 or Form ACP-12 as in c (1) above.

(2) In cases where a power-of-attorney or court order is necessary, an additional copy of the power-of-attorney or court order may be obtained and such copy retained in the county office. The original shall be forwarded with the original Form ACP-11.

(3) If the payee dies or has been declared incompetent and someone has been properly authorized to receive payment in his behalf a certified copy of the court order shall be attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign Form ACP-11 in the following style: Thomas A. Brown Estate
By C. B. Brown, Executor

(4) If a person dies and there will be no administration of his estate, and the deceased has not signed Form NCR-County No. 12, it will be necessary for someone familiar with the services rendered by the deceased to complete and sign the form. The claim should be entered on Form ACP-9 or 10 in the name of the deceased person. The county committee shall prepare Standard Form 1055 in accordance with instructions in APS-County No. 1, and forward the original of such form to the State office. On the basis of the facts disclosed thereon the State committee will advise the treasurer of the association as to whom payment should be made.

The treasurer shall obtain a receipt on Form ACP-11 or ACP-12 comparable to one of the following:

Allice Doe, Mary Doe, and Richard Doe, heirs-at-law of John Doe, deceased - - - - or - - - - Richard Roe, Payer of funeral expenses of John Doe, deceased.

A copy of Standard Form 1055 shall be attached to the original of Form ACP-11.

(5) CORPORATIONS OR FIRMS.--No authorization is necessary in cases where a check is delivered to an officer of a corporation or firm in payment for equipment, supplies or commercial services. The recipient of the check shall sign the Form ACP-11 in the name of the corporation or firm followed by his own name and title.

John Jones Publishing Company
James Smith, Treasurer or J. Smith, Treas.

d. GARNISHMENT PROCEEDINGS.--It is the position of the North Central Division that no court may properly direct the treasurer of the association to pay over money due an employee of the association to a creditor of such employee in a proceeding in garnishment, on the ground that the association is a Federal instrumentality and such a proceeding would constitute a suit against the Government without its consent. If an attempt is made to reach the funds of the association by a garnishment proceeding all the pertinent facts should immediately be brought to the attention of the Director.

e. SIGNATURE BY MARK.--All signatures made by mark (X), or printed or written in foreign script, on Form ACP-11 or ACP-12 must be witnessed by two witnesses whose signatures must be in their own handwriting.

f. DELAYED DELIVERY OF CHECK.--If some event has happened which makes it impossible to deliver the check immediately to the payee, an explanation shall be given either on Form ACP-11 or on a memorandum attached to Form ACP-11 indicating the reason why the check has not been delivered within the 60-day period. Delete the name of such payee and the amount appearing opposite his name on Form ACP-11 by drawing a line through such entries in such a manner that the name and amount remain legible.

In case delivery of the check is subsequently made, a supplemental Form ACP-11 covering the payment must be prepared and forwarded to the State office in accordance with the instructions contained below.

g. NON-DELIVERY OF CHECK.--In case a check is not delivered within a 60-day period from date of issue, and it is apparent to the treasurer of the association that the check cannot be delivered within a reasonable time thereafter, the word "void" shall be written prominently in ink across the face of the check and the check filed in its numerical order with the canceled association checks. Should the claim subsequently be presented for payment, it may be resubmitted as a reclaim without Form ACP-37 being attached.

h. SUPPLEMENTAL FORM ACP-11. -- If it was impossible to deliver a check to a payee before receipts for a previous month are shown on line 2 of Form ACP-8, and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on Form ACP-11 for the current month. In such cases a separate Form ACP-11 shall be prepared and marked "43-1-Sup.," "43-2-Sup.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on Form ACP-9 or ACP-10 upon which the claim was approved for payment.

7. TOTALS.

a. Where singatures have been obtained for all payees listed on Forms ACP-9 and 10 for a single month the total shall be obtained for all amounts appearing in the second column of Form ACP-11, and entered on the last line of the last sheet of Form ACP-11. The total of Form ACP-11 shall include only the amount of the checks and shall not include the amount of the Withholding Tax, until such tax is receipted for by the Collector of Internal Revenue at which time the amount of the Internal Revenue receipt shall be shown on Form ACP-11 opposite the name "Collector of Internal Revenue". The Forms ACP-11 shall be attached to the voucher (Form ACP-8) and the expense statements (Forms ACP-9 and 10) for the current month when such forms are forwarded to the State office, unless the State office has requested that Form ACP-11 be transmitted immediately upon completion of such form.

b. In cases where signatures have been obtained for most of the payees listed on Form ACP-11 and where it is possible to obtain the signatures of the remaining payees within 60 days after approval of Forms ACP-9 and 10, the Form ACP-11 may be held in the county office until all such signatures have been obtained.

c. In cases where all signatures have been secured, except those which cannot be secured within a 60-day period, a total shall be obtained for all amounts shown on Form ACP-11 for which receipts have been obtained. The remaining entries on Form ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reasons why receipts were not obtained, shall accompany Form ACP-11 to the State office. Whenever the name of a payee and the amount appearing opposite his name on Form ACP-11 are deleted by having a line drawn through such entries, it is important that the total in column (2) on the sheet on which the name appears, and the grand total on the top sheet, be corrected to show only the amount which has been receipted for. All corrections made on the original of Form ACP-11 must also be made on the copy of the form.

d. CHECKS NOT PRESENTED FOR PAYMENT.—If a check issued in payment of association expenses has not been presented for payment at the expiration of 60 days after the date of issuance, the association treasurer may issue a "stop payment" notice to the bank and will attach to the stub of such check the bank's written receipt of such "stop payment" notice. The amount of the check shall be shown as a collection on line 1(c) of Form ACP-8, and under "other collections" on Form NCR-County No. 23. No check shall be allowed to be outstanding for more than 90 days.

e. When signatures of payees have been obtained on supplemental Forms ACP-11 a separate total shall be obtained for each supplemental Form ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental Form ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

8. VERIFICATIONS.--When all signatures have been obtained on Form ACP-11 every entry shall be carefully examined to ascertain that it meets with the requirements hereinbefore set forth.

9. THE CERTIFICATION.--The signature of the treasurer shall be entered on the original and the copy of Form ACP-11 in the space provided therefor. It is important that this signature be identical with the name of treasurer as it appears on the official records of the association. If more than one sheet of Form ACP-11 is required the treasurer shall sign the original and the copy of each sheet.

FORM ACP-8 AND ACP-8a - PUBLIC VOUCHER FOR PAYMENTS TO AGRICULTURAL CONSERVATION ASSOCIATIONS OR COMMITTEES OF PRODUCERS

Purpose.--This form is the voucher used to certify county association expense payments. Payments are certified in favor of the treasurer of the association for distribution to the persons who are entitled to receive such payments.

Preparation of form.--1. NUMBER OF COPIES.--Prepare Form ACP-8 in quintuplicate (original on Form ACP-8 and four copies on Form ACP-8a). Retain one copy of Form ACP-8a in the county office and forward the original, Form ACP-8, and three copies of Form ACP-8a to the State office.

2. Fill in the heading on Form ACP-8 as follows: a. Make no entry after the letters "D. O. Vou. No." b. Enter, after word "No." in the upper right-hand corner of the form, the statement number appearing on Forms ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example:

"43-2 February"	"43-3, March"
(33-062)	(33-062)

and so forth. c. Enter opposite the title "U.S. Department of Agriculture, A.A.A." the words "North Central Division." d. Make no entry after the word "Appropriation." e. Enter after the words "The United States, Dr., To" the name of the treasurer of the association, followed by the abbreviation "treas.," the name of the county, and the abbreviation "Co. A.C.A." For example, "John A. Doe, Treas., Adams Co. A.C.A." f. Enter opposite the word "Address" the address of the association. The address shall include the post office box number or the street number, the name of the building or any other designation which will assist in locating the association office.

3. Fill in the entries in the body of Form ACP-8 as follows: change the language of line 6 to read as follows: "Amount of expenses for period (as per Form ACP-9, Revised, attached.)" a. Enter on line 1 (a) the same entry which appears in line 3 of Form ACP-8 for the previous month, or if form ACP-37 was prepared for the previous month, the entry in line 3, Section II of Form ACP-37 should be shown. b. Enter on line 1(b) the check number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for association expenses shall also be shown on line 1 (b). The amount of the check should agree with the amount shown on line 9 of the copy of Form ACP-8 for the previous month which was

approved by the State office and returned to the association. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of Form ACP-8, return the check to the State office with a request that the disbursing office issue a check in the correct amount. When the check is returned to the State office, enclose a copy of Form ACP-8a and a copy of Form ACP-37, if such form was prepared, to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a check in the correct amount. c. Enter on line 1 (c) the total amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office as shown on Form NCR-County No. 23. d. Enter in the space following the "$" sign on line 1 (c) the total of the entries shown on lines 1 (a), 1 (b), and 1 (c). e. Enter on line 2 the total amount for which receipts, including supplemental ACP-11's, are being submitted to the State office with the current voucher or for which Forms ACP-11 have been transmitted to the State office since the previous Form ACP-8 was submitted. When an overclaim on Form ACP-9 or 10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on Forms ACP-9 and 10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim an explanation of the entries on line 2 and line 5 shall be given in the following form:

RE: Explanation of overclaim.

OVERCLAIM - MERCHANDISE RETURNED

(1) Payee, Ben Davis Supply Co.; (2) Sheet 5, line 12, Form ACP-9, Statement No. 43-4, April; (3) Claim for $4 for two quires of stencils cancelled when stencils proved unsatisfactory and were returned before payment was made.

If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.

If receipts have not been obtained for the total amount which was approved on the previous voucher, but if it is possible to secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered on line 2 of Form ACP-8. The Form ACP-11 shall be forwarded to the State office in support of the entry on line 2 of a succeeding voucher.

If receipts have not been obtained for the full amount approved on the previous voucher, and if it will not be possible to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. In this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained.

f. The entry on line 3 shall be obtained by subtracting from the total on line 1 the entry on line 2.

g. Enter on line 4 the amount of all obligations which are listed on approved Forms ACP-9 and 10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include any expenses previously submitted and disallowed nor shall there be included any amounts which have been allowed but which have been found to be overclaims before payment was made. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures of the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for all except one or two payees, and if receipts for such payees cannot be obtained within the 60-day period, the amount for which such receipts cannot be obtained will be included as unpaid obligations of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of Forms ACP-9 and 10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

(1) By being included in the amount entered on line 2 of a previous Form ACP-8 supported by acceptable receipts and approved by the certifying officer. (2) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt. (3) By being included as an overclaim and as a part of or all of the unobligated balance entered on line 5 of the current or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim.

h. Enter on line 5 the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3 the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5 the result obtained by subtracting from the entry on line 4 the entry on line 3, such difference to be preceded by a minus sign (-). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (-) is necessary such minus sign (-) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist: (1) Collections have been made; (2) Overclaims have been discovered on Form ACP-9 or 10 before payment was made; (3) The check for a prior month has not been received; (4) The entry on line 9 of Form ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of Forms ACP-9 and 10 returned by the State office. If either of cases (1) or (2) occurs separately the entry will be a positive figure. Whereas if (3) or (4) occurs without (1) or (2) the entry will be preceded by a minus sign (-). Where a combination of the situations described under (1), (2), (3), and (4) exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause.

i. Enter on line 6 the correct total of column 9 of Form ACP-9 for the current month.

j. Enter on line 7 the result obtained by subtracting from the entry on line 6 the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (-).

k. If the entry on line 5 is not preceded by a minus sign (-) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6 and entering a minus sign (-) in front of the result. Thus, if the entry on line 5 was $1,500.00 and the entry on line 6 was $1,000.00 the entry on line 7 should be - $500.00.

l. Make no entries following the words "Approved for $_____" and over the words "State executive officer."

m. When Form ACP-8 has been verified by the chairman or vice chairman and by the secretary or acting secretary, they shall sign Form ACP-8 in the place provided for their signatures and initial all copies of Form ACP-8a.

n. Make no entries below the double line over the words "Payee must not use this space."

Erasures and corrections.--All erasures or corrections appearing on Forms ACP-8, 9, 10, or 11 must be initialed by one of the persons in the county office who certifies such forms.

PART VI - TREASURER'S RECORDS

FORM NCR-COUNTY NO. 13, COUNTY AGRICULTURAL CONSERVATION ASSOCIATION MONTHLY SUMMARY OF EXPENSES

Purpose: This form will be used to show monthly, a distribution of association expenses by title, objective classification, programs and certain activities, which are reimbursable.

Preparation of Form.--Form NCR-County No. 13 (Revised July 1, 1943) shall be prepared in duplicate.

1. Enter in the heading of the form in the space provided therefor the name of the County, State, month, and the year for which the form is being prepared.

2. Entries in the body of the form.--The information required for summarizing personal services and travel expenses will be obtained each month from the approved Forms NCR-County No. 12. The information required for summarizing other expenses will be obtained from the approved invoices for the month. Personal services expense shall be entered in the appropriate column and shall be made opposite the appropriate activity; such activity being shown by symbol on Form NCR-County No. 12 as follows:

ACP	-The Agricultural Conservation Program
C	-Conservation Materials
MQ	-Marketing Quotas
CL	-Commodity Loan Program
P	-Parity Payments
CI	-Crop Insurance Program
SU	-Sugar Program
CCC	-Commodity Credit Corporation owned bins and grains (Form NCR-County No. 26 will be discontinued)
RACC	-Regional Agricultural Credit Corporation Loans. (Form NCR-County No. 26 RACC will be discontinued.)
WBG	-War Board - General
EM	-Election meeting
	-Leave with Pay

a. Enter on the line "Number Persons" the number of persons working under the particular title shown in the heading of the form. The total entry Column (g) shall be the sum of the individual column entries less any duplication in the cases where an individual has worked under more than one title, or in case a person submits a reclaim or supplemental claim for additional time. The "Total" column entry will thus reflect the actual number of persons who have worked for the association and will be in agreement with the number of claimants for personal services as shown on Forms ACP-9 and 10 for the month.

b. Enter in column (b) the amounts claimed by County Committeemen for personal services performed under the title "County Committeeman".

c. Enter in column (c) the amounts claimed by Community Committeemen for personal services performed under the title "Community Committeeman". (all claims for personal services under the title "Delegate to County Convention" shall be shown in column (c) on the line "Election Meetings")

d. Enter in column (d) the amounts claimed by the office personnel, including secretary and treasurer, for personal services.

e. Enter in column (e) amounts claimed for personal services under the title "County Committee Assistant". Amounts claimed under the title "Review Committee" shall be entered in this column opposite the activity "Marketing Quotas". Include in the entries in column (e) amounts claimed for personal services under the title "Community Committee Assistant". This entry will include amounts formerly claimed under the titles "Farm Reporter" and "Field Assistant." Also include in column (e), line 2, amounts claimed for personal services under the title "Conservation Materials (or CM) Labor". Enter opposite the symbol "CCC" amounts claimed for personal services under the title "Grain Storage Labor".

f. Enter in column (f) lines 8, 9, and 10, the total amount for travel for each respective activity as shown on the approved Forms NCR-County No. 12. These entries shall include travel by car, bus or train fares and claim for per diem, if any. Enter in column (f) line 14, the total of all travel other than the travel shown in lines 8 to 10.

g. Enter in column (g) line 16, miscellaneous expenses in connection with the actual handling of conservation materials and seeds. Such expense shall include consignee expense (when contracted for on a unit basis), trucking expense, salvage or resacking expense, lime and phosphate sampling and testing expense (on a contract basis), storage expense, and supplies and equipment required in actually handling the conservation materials or seeds.

Note: Miscellaneous office expense such as office supplies, office equipment, communications, etc.; even though they relate to the conservation materials and seed purchase programs, shall be included in the entry in column (g) line 19.

h. Enter in column (g) line 17 all miscellaneous expense in connection with the erection of and equipment for filling and emptying of CCC bins. In case the County Committee has engaged a contractor to perform services, such as to erect the CCC bins within a County, instead of directly engaging the individual laborer to perform the work, the total amount of the contract price shall be shown in this entry.

i. Enter in column (g) line 18 all other expense in connection with CCC Commodity activities including repairs and expense incident to maintenance of bins.

j. Enter in column (g) line 19, all other association expenses such as rental of office space, utilities in connection with maintaining office quarters, equipment purchases, rental and repairs, supplies, and miscellaneous items. Add as a separate entry in the space to the right of line 19 the amount of miscellaneous expense which is chargeable to "War Board-General". This expense shall be included in Column (g) line 19.

k. Enter in column (h) on the appropriate line the total of collections for each activity included in line 1 (c) of Form ACP-8 for the month.

l. After the above entries have been made the amounts shall be totaled horizontally and vertically.

m. After all entries have been made on the form, the entries shall be checked for accuracy, against the entries on Forms ACP-9 and 10, invoices and collection receipts.

n. The treasurer and chairman shall sign the original and copy in the space provided therefor.

o. Forward the original and copy to the State office with Form ACP-8 and related forms for the month.

FORM NCR-COUNTY NO. 17, BANK RECONCILIATION

Purpose.--Form NCR-County No. 17 is designed to reconcile all receipts and disbursements made by the association's treasurer during the month with the bank balance at the end of the month.

At the end of each month after completing the preparation of the regular monthly expense vouchers and related forms, the treasurer of the association shall prepare Form NCR-County No. 17 in duplicate. The original shall be transmitted to the State office with the monthly expense account and the copy shall be filed in the Association office.

Preparation of Form.--Enter in the heading of the form in the spaces provided therefor the name of the county, State, and the last date of the month for which the form is being prepared.

Item 1. Enter the balance on hand per association records as of the last day of the previous month. Item 1 should always be the same as item 6 of Form NCR-County No. 17 prepared for the previous month.

Item 2. Enter the amount of the United States Treasury check or checks deposited during the month.

Item 3. Enter the total amount of collections deposited during the month as reported on line 1 (c) of Form ACP-8.

Item 4. Enter the total of the entries in items 1 to 3, inclusive.

Item 5. Enter total disbursements made during the current month as shown in the amount column on Form ACP-11.

Item 6. Enter the amount obtained by subtracting item 5 from item 4.

Item 7. Enter the balance shown on the statement received from the bank for the month for which the Form NCR-County No. 17 is being prepared. If the bank account is overdrawn, this entry shall be made in red. It will be the responsibility of the association treasurer to secure a monthly statement from the bank in which the association's account is maintained. The date shown in this item must agree with the date shown on the bank statement.

Item 8. Enter the total amount of deposits made during the month subsequent to the date the bank prepared its statement.

Item 9. Enter the amount of any debit made by the bank against the account of the association for bank service charges. This amount will be claimed on the expense account for the following month.

Item 10. Enter any disbursement authorized by the State Committee made prior to approval on the regular monthly ACP-9.

Item 11. Enter any other item of reconciliation which should be added to the bank balance shown on the bank statement.

Item 12. Enter the total of the entries in items 7 to 11, inclusive.

Item 13. Enter the total of all checks which have not been presented for payment. List the check number, the date of the check, the payee, and the amount of each check on the reverse side of Form NCR-County No. 17.

Item 14. Enter any other item of reconciliation which should be subtracted from the bank balance shown on the bank statement. Explain such entries.

Item 15. Enter the sum of items 13 and 14.

Item 16. Enter the amount obtained by subtracting the entry in item 15 from the entry in item 12. The entry in item 16 should equal the entry in item 6.

If the entries in lines 1, 2, 3 and 5 are not in agreement with the sources from which they are taken, attach an explanatory memorandum.

Form NCR-County No. 17 shall be signed by the chairman of the county committee and the treasurer of the association.

FORM NCR-COUNTY NO. 19, DISBURSEMENT LEDGER

Purpose.—Form ACP-71, "Articles of Association of County Agricultural Conservation Association", requires the secretary of the association to post annually the names and addresses of all committeemen and employees of the association, the amount received as compensation by each, and the total amount of the association's administrative expense for the year. Form NCR-County No. 19 is designed to assist the treasurer of the association in keeping this record up to date throughout the year. The form will also serve as a permanent record of the amount of Withholding Tax withheld from wages due committeemen and association employees and as a permanent record of amounts deposited with the association

treasurer by committeemen and employees for WarSavings Bond purchases and the serial numbers of bonds received and receipted for.

Preparation of Form.--One copy of Form NCR-County No. 19 will be prepared for each person, regardless of the number of titles under which he works. One copy of this form shall also be prepared for each firm for which disbursements, are shown on the approved copies of Forms ACP-9 and 10. As soon as Forms ACP-11 have been completed for a month, all disbursement and Withholding Tax entries shown on Forms ACP-11 shall be posted to the individual disbursement ledger, Form NCR-County No. 19. These forms shall be placed in a binder in alphabetical order. Enter in the heading of the form the name and address of the payee and the year.

Col. (2) Enter on each line the date of the check. If more than one check is issued to an employee during the month enter the date of each of such checks.

Col. (3) Enter the number of the association's check drawn in payment of the account. If more than one check is issued, enter the number of each check.

Col.(4) Enter the amount of compensation earned under all titles and programs for personal services as shown on Forms ACP-9 and 10 for the month.

Col. (5) Enter the amount of payment for travel expense as shown on forms ACP-9 and 10 for the month.

Col. (6) Enter the amount of payment for miscellaneous expenses for each payee as shown on Form ACP-9 for the month.

Col. (7) Enter amount of Withholding Tax withheld for the month.

Col. (8) Enter the amount received for deposit in the association account for War Savings Bond purchase. This amount shall not be shown as a collection on Form NCR-County No. 23 or in column (h) of Form NCR-County No. 13 or in line 1 (c) of Form ACP-8.

Col. (9) Enter serial number of bond delivered to depositor. The amount of the bond shall not be entered as a claim on Form ACP-9.

Col. (10) This column is provided for the signature of the bond purchaser.

As of the last day of each year a total shall be shown for columns (4), (5), and (6) in the spaces provided. The total of column (4) shall be the amount posted as compensation for each committeeman and employee of the association. The total of columns (4), (5) and (6) of all Forms NCR-County No. 19 for the 12 month period shall be the amount posted as the association's administrative expenses for that period.

PART VII. FILING ASSOCIATION VOUCHER FORMS AND FISCAL RECORDS

The association voucher forms and fiscal records of the current program shall be securely fastened in manila folders with Acco fasteners and kept in standard file cases. All forms, supporting papers, documents, and fiscal records shall be assembled by months into two separate groups; one group to contain all forms and supporting papers pertaining to the submission of the monthly expense vouchers and the second group shall contain all copies of receipt forms supporting papers, and bank records.

VOUCHER AND SUPPORTING FORMS

The forms listed below shall be assembled in the following order and securely attached to the inside front cover of a manila folder with an Acco fastener.

1. Form ACP-37 (copy, if any).
2. Form ACP-8a (approved copy returned by the State office).
3. Memoranda in support of entry in line 1(c) of Form ACP-8a.
4. Form ACP-9 (approved copy returned by the State office).
5. Form ACP-10 (approved copy returned by the State office). If more than one sheet of Form ACP-10 is used, the original sheet number order shall be used.
6. Copies of invoices and supporting papers

Forms NCR-County No. 12, 13 and manhour report, shall be securely attached to the inside back cover of the same folder. It is suggested the Acco fastener used on the inside back cover of the folder be placed about one inch below the Acco fastener used on the inside front cover in order to make the folders file more evenly. Only the forms pertaining to 1 month shall be included in one folder. The month to which the forms pertain should be plainly printed on the folder tab. County office copies of Forms ACP-8a, 9 and 10 should be retained in the file until the approved copies are received from the State office, at which time the county office copies should be destroyed.

RECEIPTS AND BANK RECORDS

All forms and supporting papers pertaining to receipts and bank records should be assembled in the following order and securely attached with an Acco fastener to the inside back cover of a manila folder. For example, in the folder headed June Receipts and July Bank Records, the only June Forms would be the receipts, all other forms would be for July.

1. Form NCR-County No. 17 (copy)
2. Monthly bank statement.
3. Forms ACP-11 and 12 (approved signed copy returned by the State office). If more than one sheet of Form ACP-11 is used, the original sheet number order shall be retained.
4. Copies of court orders or supporting explanatory documents.
5. Bank deposit slips: The bank deposit slips should be arranged numerically for the month with the deposit slip bearing the lowest number on the bottom.

All canceled checks pertaining to the month should be arranged in the same order as the names appear on Form ACP-11 and securely fastened by the use of brads to the inside front cover of the manila folder containing the receipts and bank records. Check stubs should be kept in a safe, easily accessible place in the association's files.

PART VIII. ANNUAL LEAVE AND WORK WEEK FOR ASSOCIATION OFFICE EMPLOYEES

The granting of leave of absence with pay to office employees of county agricultural conservation associations shall be governed by the following regulations:

1. The leave policy as determined by the county committee in accordance with these regulations shall be recorded in the permanent minutes of meetings of the county committee.

2. Leave of absence with pay shall be granted only to an office employee of a county agricultural conservation association and shall not be granted to any member of the county committee or to any member of the community committee or to any field employee.

3. Leave of absence with pay shall not be granted until earned and shall be earned at a rate not to exceed one day for each calendar month during which service was rendered, provided that any days for which the employee was granted leave with pay shall be considered as a part of the minimum number of days required for earning leave. (Length of service required each calendar month for the earning of leave to be defined by the county committee).

4. An employee may be credited on January 1 with any unused leave which may have been earned by him during the preceding year, provided that in no case shall the amount of leave so credited exceed 12 days. The amount of leave so credited may be used by the employee in addition to the leave earned by him during the year beginning with such January 1.

5. The minimum amount of leave of absence granted must not be less than one-eighth of a day.

6. Annual leave records shall be maintained by the association secretary on Form NCR-County No. 24, in accordance with instructions printed on the form.

7. Each day of leave taken under these regulations shall be clearly indicated "Leave with Pay" on Form NCR-County No. 12.

Work Week

For the duration the work week for county association employees shall be 48 hours.

ADMINISTRATIVE APPROVAL

This procedure for the organization and operation of county agricultural conservation associations in the North Central Region is issued with the approval of the Chief, effective July 1, 1943.

LEROY K. SMITH, Director
North Central Division
Agricultural Adjustment Agency

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